



## 1. Employee Reimbursement

### Policy Statement

Purchases made using personal funds may be reimbursed to an authorized employee upon presentation of an original receipt complying with criteria listed in this policy. All personal reimbursements must adhere to University of Georgia purchasing policies and procedures. Purchases made via personal reimbursement become the property of the University of Georgia once the employee has been reimbursed. The expectation is that individuals that have a procurement need will utilize the University's procurement tools and processes to ensure compliance with state, federal and institutional purchasing policies and minimize institutional risk. Personal reimbursement may only be made for purchases not exceeding \$2500.00 (unless the employees College/Unit/Department has established a lower limit) when payment in full is made at the time and initial point of delivery.

Employee reimbursement should not be used for purchases when a procurement card, purchase order, or payment request can be used. Any requests for reimbursements that do not meet the criteria specified in this policy may not be reimbursed.

For information on travel related reimbursements (which are not covered by this personal reimbursement policy), please refer to the UGA travel policy.

For the purposes of this policy, employee reimbursements of gift cards for research participants are allowable under \$2500 if alternative purchasing methods are not feasible and if the purchase is made in accordance with the University's [Research Participant Incentive Payments policy](#).

### Reason for policy

This policy is intended to provide information regarding: A) reimbursement limitations, B) prohibited purchases using personal reimbursement, and C) receipt requirements.

### Procedures

Where the purchase(s) was paid to the supplier(s) with personal funds, an authorized employee or authorized departmental agent may receive reimbursement, not to exceed \$2500.00, by submitting an Expense Report with the original paid receipt(s). It is recommended that Expense Reports for reimbursements be submitted within 60 days from final delivery of the purchased goods/services. Users are encouraged to include information supporting the business need/purpose of the purchase in the Expense Report.

#### A. Reimbursement Limitations:

A total transaction may not exceed \$2500.00 per supplier.

Repetitive purchases in the same day from the same supplier or in consecutive days, totaling more than \$2500.00, might be considered an evasion of the reimbursement limit by the University and could require a written explanation and/or reimbursement disallowance.

#### B. Prohibited Purchases: Items, which **cannot** be purchased by employee personal reimbursement include:

- 1. Purchases from non-contract suppliers of items covered under mandatory statewide contracts. If the goods or services are available on a mandatory statewide contract, the purchase must be from a supplier on the statewide contract and for goods/services offered under the contract.

Note: An index of statewide contracts is available on [Team Georgia Marketplace](#). Use tgmquest as both the user name and password. Then use the search functionality to search for the category of products, etc. Search results will show if the contract is mandatory or convenience. The Procurement Office may pursue a waiver from State Purchasing on your behalf. Please reach out to Procurement if you wish to pursue a waiver.

2. Alcoholic Beverages (w/ exception of the GA Center, Food Services, or if funded by private grant funds and explicitly allowed by the sponsoring agency). Please contact Sponsored Projects Administration directly for questions related to sponsored accounts.
3. Gasoline (This should be part of a person's travel reimbursement.)
4. Employee & Non-Employee Awards.
5. **Holiday** decorations and cards (unless there is a documented business need)
6. Personal-use items.
7. Any transaction involving a property exchange or trade-in
8. Radioactive materials and/or trackable chemicals
9. Firearms
10. Memberships (unless made in accordance with other applicable [policies](#)).
11. Telephones
12. Expenses associated with conferences and events (unless prior written approval obtained from Procurement (see section C below)
13. Subscriptions (unless the subscription is in the name of the University and approved by a separate memo from the Dean/Director/Dept Head or their approving delegate).
14. Services involving an employer/employee relationship. (An employer/employee relationship is involved any time an individual is paid for performing services except under a valid contractual agreement).
15. **Personal services (consultants, temps, royalties, and non-employee payment form).**
16. Rentals that consist of one of the following: 1) exceed three months' duration, 2) require a signed agreement, 3) rental of a vehicle, equipment, or event/conference space/rooms/lodging.
17. Construction services or public works services.

C. Receipt Requirements:

The receipt should always be the original. The receipt should be an official receipt showing payment method and include the name of the supplier.

Purchases made using the Internet are acceptable only if you provide an invoice that indicates what was purchased and that it was paid in full and the payment method used.

Sales Tax: While the University of Georgia is sales tax exempt, many suppliers will charge sales tax if not presented with a sales tax exemption certificate. If, however, an item cannot be purchased without payment of sales tax, the University will make reimbursement of the sales tax

Exceptions: In those instances where only a cash-register receipt is obtainable from the supplier, the cash-register receipt may be submitted for reimbursement provided the supplier's name is on the receipt. If the receipt is deemed insufficient, a copy of your credit card statement may be required if applicable.

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## Forms/Instructions

- [Creating an Expense Report Training](#)
- [Creating a Non-Travel Expense Report Training](#)

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## Additional Contacts

Accounts Payable

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## Definitions

Payment Request – PeopleSoft functionality for processing unencumbered payments to companies and non-employees.

Expense Report-PeopleSoft functionality for processing reimbursements to UGA employees.

Public Works/Construction – see Section titled [Invitation to Bid \(Construction/Public Works\)](#)

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## Responsibilities

**Responsible University Senior Administrator:** Vice President for Finance & Administration

**Responsible University Administrator:** Associate Vice President – Finance Division

**Policy Owner:** [Procurement](#)

**Policy Contact:** [Robert Currey](#)

**Phone Number:** 706-542-2361

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## Record Retention

**Citation or Reference:** [Research Grant Records](#)

**Number:** 0472-09-006

This series includes bank statements, purchase requests, purchase orders, requisitions, financial reports, accounts payable and receivable records, write-off records, discrepancy, payment schedules, operating statements, year-end projections, reconciliation and expenditure reports, cancelled checks, check stubs, moving expenses records, cost accounting reports, refund/disbursement request records, returned checks, deposit slips, travel records, credit voucher requisition records, cash balances and reconciliations, sales and cash reconciliation records, journal entries, outstanding obligations, refund/disbursement requests, receipts, and invoices. For expenditures processed with grant funding, all documentation should be retained for the life of the grant.

**Retention:** Final research report: PERMANENT; All other records: 7 years after the end of the grant period.

**Citation or Reference:** [Accounting Records](#)

**Number:** 0472-03-001

This series includes bank statements, purchase requests, purchase orders, requisitions, financial reports, accounts payable and receivable records, write-off records, discrepancy, payment schedules, operating statements, year-end projections, reconciliation and expenditure reports, cancelled checks, check stubs, moving expenses records, cost accounting reports, refund/disbursement request records, returned checks, deposit slips, travel records, credit voucher requisition records, cash balances and reconciliations, sales and cash reconciliation records, journal entries, outstanding obligations, refund/disbursement requests, receipts, and invoices.

**Retention:** Monthly and quarterly reports: 1 year; All other records: 5 years.

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## Appendices

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## FAQs

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## Related information

Insert here any links to additional information, related policies or procedures, etc.

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## Policy Dates

Effective Date: 07/01/2020

Date Last Updated: 07/01/2020

Date of Last Review: 06/22/2020

Date of Approval:

Previous Version of Policy: